

# 1998 Nebraska Individual Estimated Income Tax

## INSTRUCTIONS

**WHO MUST MAKE ESTIMATED PAYMENTS.** A Nebraska Individual Estimated Income Tax Payment Voucher, Form 1040N-ES, must be filed by every resident and nonresident of Nebraska if the individual's Nebraska income tax after allowance of personal exemption credits can reasonably be expected to exceed withholding and other credits by \$300 or more. Other credits include, but are not limited to, credit for income tax paid to another state for residents only, nonhighway use motor vehicle fuels tax credit, for the elderly or the disabled for residents and partial-year residents only, Community Development Assistance Act credit, the employment and investment credits, and credit for child and dependent care expenses for residents and partial-year residents only. You do not have to pay estimated tax if you were a U.S. citizen or resident and you had no tax liability for the full 12-month preceding tax year. **If you are an employee with amounts being withheld from your earnings, you may ask your employer to withhold an additional amount for state taxes rather than making these four estimated income tax payments.**

**WHEN AND WHERE TO FILE.** The first payment voucher must be filed on or before April 15, 1998, or such later date as is set out below in the instruction labeled "Changes in Estimated Tax." Mail the payment voucher with remittance to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818. Mailing labels are enclosed for your convenience.

**PAYMENT OF ESTIMATED TAX.** The estimated tax may be paid in full with the first payment voucher or in equal installments on or before April 15, 1998; June 15, 1998; September 15, 1998; and January 15, 1999. Make checks or money orders payable to the Nebraska Department of Revenue. Please type or print your social security number on your check or money order.

**FARMERS AND RANCHERS.** If at least two-thirds of your gross income for 1997 or 1998 is derived from farming, ranching, or fishing, you may pay all of your estimated tax on or before January 15, 1999. You must then pay the entire amount of the estimated tax. If you file your Nebraska Individual Income Tax Return, Form 1040N, on or before March 1, 1999, and pay the total tax due at that time, you do not need to file an estimated tax payment for 1998.

**OVERPAYMENT CREDIT FROM 1997.** If you had an overpayment on your 1997 Nebraska Individual Income Tax Return and elected to apply it to your 1998 estimated income tax, the amount of that overpayment may be applied in full or in part to any installment.

**JOINT PAYMENTS.** A husband and wife may file joint payments of estimated income tax for Nebraska tax purposes. Joint payments may not be filed if they are separated under a decree of either divorce or separate maintenance or if they have different taxable years. If joint payments are filed but a joint return is not filed for the taxable year, the estimated tax for such year may be divided between husband and wife in such manner as they may agree. This agreement should be signed by both taxpayers and a copy attached to each return.

If estimated payments have been made under a spouse's social security number and this spouse dies during the year for which the estimated payments are being made, please indicate "deceased" and give the date of death next to the social security number. Verify that the surviving spouse's name and social security number are correct on Form 1040N-ES and indicate what social security number is to be used in filing a Form 1040N-ES for the next year.

**CHANGES IN ESTIMATED TAX.** Even though your situation on

April 15 is such that you are not required to file payments of estimated tax, your income may change so that you will be required to file estimated tax payments at a later date. In that case, the time for filing is as follows: June 15, if the change occurs after March 31 and before June 1; September 15, if the change occurs after May 31 and before September 1; January 15, 1999, if the change occurs after August 31. The remaining installments can be made as outlined in the line 16 instructions on the estimated income tax worksheet.

You may use the Amended Computation Schedule to calculate your amended estimated tax if you find that your estimated tax is substantially changed. Show the amended estimated tax on line 1 of the next payment voucher filed.

**FISCAL YEAR TAXPAYERS.** Fiscal year taxpayers must report by the 15th day of the fourth, sixth, and ninth months of the fiscal year and the first month of the following fiscal year.

**PENALTY FOR NOT PAYING ENOUGH ESTIMATED INCOME TAX.** A penalty at the statutory rate is imposed for underpayment of estimated tax installments. The penalty is not due if you qualify for any of the exceptions listed on the Individual Underpayment of Estimated Tax, Form 2210N.

Each individual with an underpayment of the estimated tax must file a Form 2210N with their Nebraska Individual Income Tax Return, Form 1040N. The estimated tax has been underpaid if the amount of payments (including withholding) are not equal to at least: 1) 90 percent (66 2/3 percent for farmers, ranchers, and fishermen) of the tax liability for the year after reduction by the credits other than withholding or estimated payments; or 2) 100 percent of the tax shown on the return for the full 12-month preceding tax year.

Also, the penalty does not apply if you had no tax liability for the preceding tax year of 12 months, and you were a U.S. citizen or resident during that year.

### HOW TO USE THE PAYMENT VOUCHER:

1. Complete the estimated income tax worksheet to compute your 1998 estimated tax. If line 15 is less than \$300, estimated tax payments are not required, but may still be made. If 1998 federal adjusted gross income is expected to be more than \$124,500 (\$62,250 if married filing separate), then complete all worksheets included in this booklet.
2. Enter the amount shown on line 15 of the worksheet on line 1 of the payment voucher.
3. Enter the amount shown on line 16 of the worksheet on line 2 of the payment voucher.
4. Enter on line 3 of the payment voucher the amount of overpayment from 1997 to be credited to the installment.
5. Enter on line 4 of the payment voucher the amount of payment (line 2 minus line 3). File the payment voucher only if you are making a payment of estimated tax.
6. Attach a check or money order to the payment voucher and mail it by the due date to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818. Make appropriate entries in the Record of Estimated Tax Payments.
7. For each later installment, complete lines 2, 3, and 4 of the payment voucher, attach remittance and mail. No installment is required when the amount of unused 1997 overpayment is equal to or greater than the amount of installment due.

## 1998 Nebraska Personal Exemption Credit

Use this table to determine the allowable personal credit for your adjusted gross income category. Find your filing status in the columns then find the line corresponding to your estimated federal adjusted gross income. Take the amount you find and multiply by the number of federal exemptions you expect in 1998.

ESTIMATED ADJUSTED GROSS INCOME								PERSONAL EXEMPTION CREDIT
Single		Married Filing Joint		Married Filing Separate		Head of Household		
Over	But not over	Over	But not over	Over	But not over	Over	But not over	
\$ 0	- 62,000	\$ 0	- 104,000	\$ 0	- 52,000	\$ 0	- 87,000	\$88
62,000	- 67,000	104,000	- 109,000	52,000	- 54,500	87,000	- 92,000	83
67,000	- 72,000	109,000	- 114,000	54,500	- 57,000	92,000	- 97,000	78
72,000	- 77,000	114,000	- 119,000	57,000	- 59,500	97,000	- 102,000	73
77,000	- 82,000	119,000	- 124,000	59,500	- 62,000	102,000	- 107,000	68
82,000	- 87,000	124,000	- 129,000	62,000	- 64,500	107,000	- 112,000	63
87,000	- 92,000	129,000	- 134,000	64,500	- 67,000	112,000	- 117,000	58
92,000	- 97,000	134,000	- 139,000	67,000	- 69,500	117,000	- 122,000	53
97,000	- 102,000	139,000	- 144,000	69,500	- 72,000	122,000	- 127,000	48
102,000	- 107,000	144,000	- 149,000	72,000	- 74,500	127,000	- 132,000	43
107,000	- 112,000	149,000	- 154,000	74,500	- 77,000	132,000	- 137,000	38
112,000	- 117,000	154,000	- 159,000	77,000	- 79,500	137,000	- 142,000	33
117,000	- 122,000	159,000	- 164,000	79,500	- 82,000	142,000	- 147,000	28
122,000	- 127,000	164,000	- 169,000	82,000	- 84,500	147,000	- 152,000	23
127,000	- 132,000	169,000	- 174,000	84,500	- 87,000	152,000	- 157,000	18
132,000	- 137,000	174,000	- 179,000	87,000	- 89,500	157,000	- 162,000	13
137,000	- 142,000	179,000	- 184,000	89,500	- 92,000	162,000	- 167,000	8
142,000	- 147,000	184,000	- 189,000	92,000	- 94,500	167,000	- 172,000	3
over 147,000		over 189,000		over 94,500		over 172,000		0

### Worksheet A — 1998 Nebraska Itemized Deductions

**Use if your estimated federal adjusted gross income is greater than \$124,500; (\$62,250 if married filing separate)**

(Itemized deductions should be calculated using 1998 estimated deductions)

ITEMIZED DEDUCTION WORKSHEET		
<b>1</b> Enter total itemized deductions from Federal Schedule A. Include totals from lines 4, 9, 14, 18, 19, 26, and 27 .....	<b>1</b>	
<b>2</b> Add from Federal Schedule A, the amounts on lines 4, 13, 18, 19, plus any gambling losses included on line 27 .....	<b>2</b>	
<b>3</b> Enter state and local income taxes from Federal Schedule A, line 5 .....	<b>3</b>	
<b>4</b> Add lines 2 and 3 .....	<b>4</b>	
<b>5</b> Difference (subtract line 4 from line 1). If the result is zero or less, STOP; enter the amount from line 1 above on line 2 of the Form 1040N-ES Worksheet .....	<b>5</b>	
<b>6</b> Multiply line 5 by 80% (.80) .....	<b>6</b>	
<b>7</b> Enter your estimated federal adjusted gross income .....	<b>7</b>	
<b>8</b> Enter \$124,500, or \$62,250 if married filing separate .....	<b>8</b>	
<b>9</b> Difference (subtract line 8 from line 7). If the result is zero or less, STOP; enter the amount from line 1 above on line 2 of the Form 1040N-ES Worksheet .....	<b>9</b>	
<b>10</b> Multiply line 9 by .10 .....	<b>10</b>	
<b>11</b> Compare line 6 and line 10 and enter the smaller of the two amounts here .....	<b>11</b>	
<b>12</b> Subtract line 11 from line 5 .....	<b>12</b>	
<b>13</b> Add line 12 and line 4 (enter on line 2, Form 1040N-ES Worksheet) .....	<b>13</b>	

**Note:** If your Nebraska itemized deductions on line 13 are less than the federal standard deduction for your filing status, complete the Nebraska standard deduction worksheet to determine the larger of the two deductions.

## Worksheet B — 1998 Nebraska Standard Deduction

Use if federal adjusted gross income is greater than \$124,500; (\$62,250 if married filing separate)

STANDARD DEDUCTION WORKSHEET	
1 Enter your estimated Federal Adjusted Gross Income for 1998 .....	1
2 Enter \$124,500 (enter \$62,250 if married filing separate) .....	2
3 Difference (subtract line 2 from line 1). If zero or less, STOP; you do not have a limitation on your standard deduction. ....	3
4 Enter your 1998 Federal Standard Deduction (Single \$4,250, Married-Joint \$7,100, Head of Household \$6,250, Married-Separate \$3,550) Consult federal instructions if you have a different standard deduction than that listed .....	4
5 Enter 10% of line 3 (line 3 multiplied by .10) .....	5
6 1998 Nebraska Standard Deduction (subtract line 5 from line 4; If zero or less, enter -0- on this line.) Enter result here and on line 5 of Form 1040N-ES Worksheet .....	6

## Worksheet C — Nebraska Estimated Tax

Use if your estimated 1998 federal adjusted gross income is more than \$124,500; (\$62,250 if married filing separate)

1 Nebraska tax table tax on line 10 estimated taxable income – Form 1040N-ES Worksheet .....	1
2 Additional tax calculated from the rate schedule below (if adjusted gross income is greater than \$124,500; \$62,250 if married filing separate) .....	2
3 Total tax (line 1 plus line 2) Enter on line 11, Form 1040N-ES Worksheet .....	3

## 1998 Nebraska Additional Tax Rate Schedule

SINGLE TAXPAYER					
<i>If adjusted gross income is:</i>			<i>The tax to add is:</i>		
<i>over –</i>	<i>but not over</i>				
\$ 124,500	\$ 148,500	\$	100.08	+ 0.417% (.00417)	of adjusted gross income above \$124,500
\$ 148,500	294,500	\$	565.82	+ 0.319% (.00319)	of the excess over \$148,500
\$ 294,500	389,500	\$	724.47	+ 0.167% (.00167)	of the excess over \$294,500
\$ 389,500	—	\$			

MARRIED TAXPAYERS FILING JOINT RETURNS AND SURVIVING SPOUSES					
<i>If adjusted gross income is:</i>			<i>The tax to add is:</i>		
<i>over –</i>	<i>but not over</i>				
\$ 124,500	\$ 164,500	\$	166.80	+ 0.417% (.00417)	of adjusted gross income above \$124,500
\$ 164,500	424,500	\$	996.20	+ 0.319% (.00319)	of the excess over \$164,500
\$ 424,500	592,000	\$	1,275.93	+ 0.167% (.00167)	of the excess over \$424,500
\$ 592,000	—	\$			

MARRIED INDIVIDUALS FILING SEPARATE RETURNS					
<i>If adjusted gross income is:</i>			<i>The tax to add is:</i>		
<i>over –</i>	<i>but not over</i>				
\$ 62,250	\$ 82,250	\$	83.40	+ 0.417% (.00417)	of adjusted gross income above \$62,250
\$ 82,250	212,250	\$	498.10	+ 0.319% (.00319)	of the excess over \$82,250
\$ 212,250	296,000	\$	637.96	+ 0.167% (.00167)	of the excess over \$212,250
\$ 296,000	—	\$			

HEAD OF HOUSEHOLD					
<i>If adjusted gross income is:</i>			<i>The tax to add is:</i>		
<i>over –</i>	<i>but not over</i>				
\$ 124,500	\$ 162,500	\$	158.46	+ 0.417% (.00417)	of adjusted gross income above \$124,500
\$ 162,500	364,500	\$	802.84	+ 0.319% (.00319)	of the excess over \$162,500
\$ 364,500	474,500	\$	986.54	+ 0.167% (.00167)	of the excess over \$364,500
\$ 474,500	—	\$			

Enter the additional tax calculated from the tax rate schedule above on Worksheet C, line 2, above.

SPECIAL INSTRUCTIONS
If your estimated Nebraska taxable income is less than \$46,750, perform the following calculation. Subtract \$124,500 (\$62,250 married filing separate) from your Federal Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 10 estimated taxable income is less than the 10% difference calculated, enter 6.68% of line 10 income on line 3, Nebraska Estimated Tax Worksheet above; otherwise, complete the additional tax calculation above.



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**Nebraska Individual  
Estimated Income Tax  
Payment Voucher**

**FORM 1040N-ES  
1998** ▲

- 1** Estimated tax (or amended estimated tax) for the year ending \_\_\_\_\_. Complete if an original or amended computation .....
- 2** Amount of this installment (line 16 of estimated tax worksheet or line 6 of Amended Computation Schedule) .....
- 3** Amount of overpayment from last year applied to this installment (and not applied to previous installments) .....
- 4** Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments .....

	\$	
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>	\$	

**2** THIS INSTALLMENT IS DUE ON  
OR BEFORE **JUNE 15, 1998.**

Name(s)			Your Social Security Number	Nebraska I.D. Number	Spouse's Social Security No.
Street or Other Mailing Address			<ul style="list-style-type: none"><li>• File only if you are making a payment of estimated tax.</li><li>• Fiscal year taxpayers — see instructions.</li><li>• If your estimated tax needs to be amended, use the Amended Computation Schedule.</li></ul>		
City	State	Zip Code			

▲ Use enclosed labels to mail this voucher and payment to:  
**NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

▲ 8-014-97



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**Nebraska Individual  
Estimated Income Tax  
Payment Voucher**

**FORM 1040N-ES  
1998** ▲

- 1** Estimated tax for the year ending \_\_\_\_\_  
(line 15 of estimated tax worksheet) .....
- 2** Amount of this installment (line 16 of estimated tax worksheet) ...
- 3** Amount of overpayment from last year (all or part)  
applied to this installment .....
- 4** Amount of this payment (line 2 minus line 3). Enter here and  
in your Record of Estimated Tax Payments .....

	\$	
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>	\$	

**1** THIS INSTALLMENT IS DUE ON  
OR BEFORE **APRIL 15, 1998.**

Name(s)			Your Social Security Number	Nebraska I.D. Number	Spouse's Social Security No.
Street or Other Mailing Address			<ul style="list-style-type: none"><li>• File only if you are making a payment of estimated tax.</li><li>• Fiscal year taxpayers — see instructions.</li></ul>		
City	State	Zip Code			

▲ Use enclosed labels to mail this voucher and payment to:  
**NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

▲ 8-014-97



# Nebraska Individual Estimated Income Tax Payment Voucher

FORM 1040N-ES  
**1998** ▲

**1** Estimated tax (or amended estimated tax) for the year ending \_\_\_\_\_. Complete if an original or amended computation .....

	\$	
<b>1</b>		

**2** Amount of this installment (line 16 of estimated tax worksheet or line 6 of Amended Computation Schedule) .....

<b>2</b>		
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**3** Amount of overpayment from last year applied to this installment (and not applied to previous installments) .....

<b>3</b>		
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**4** Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments .....

	\$	
<b>4</b>		

**4** THIS INSTALLMENT IS DUE ON  
OR BEFORE **JANUARY 15, 1999.**

Name(s)	Your Social Security Number	Nebraska I.D. Number	Spouse's Social Security No.
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Street or Other Mailing Address	<ul style="list-style-type: none"><li>• File only if you are making a payment of estimated tax.</li><li>• Fiscal year taxpayers — see instructions.</li><li>• If your estimated tax needs to be amended, use the Amended Computation Schedule.</li></ul>
City State Zip Code	

Use enclosed labels to mail this voucher and payment to:  
**NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

▲ 8-014-97



# Nebraska Individual Estimated Income Tax Payment Voucher

FORM 1040N-ES  
**1998** ▲

**1** Estimated tax (or amended estimated tax) for the year ending \_\_\_\_\_. Complete if an original or amended computation .....

	\$	
<b>1</b>		

**2** Amount of this installment (line 16 of estimated tax worksheet or line 6 of Amended Computation Schedule) .....

<b>2</b>		
----------	--	--

**3** Amount of overpayment from last year applied to this installment (and not applied to previous installments) .....

<b>3</b>		
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**4** Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments .....

	\$	
<b>4</b>		

**3** THIS INSTALLMENT IS DUE ON  
OR BEFORE **SEPTEMBER 15, 1998.**

Name(s)	Your Social Security Number	Nebraska I.D. Number	Spouse's Social Security No.
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Street or Other Mailing Address	<ul style="list-style-type: none"><li>• File only if you are making a payment of estimated tax.</li><li>• Fiscal year taxpayers — see instructions.</li><li>• If your estimated tax needs to be amended, use the Amended Computation Schedule.</li></ul>
City State Zip Code	

Use enclosed labels to mail this voucher and payment to:  
**NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

▲ 8-014-97



# Nebraska Individual Estimated Income Tax Worksheet

• Use enclosed worksheets and personal exemption table if AGI levels met

FORM  
**1040N-ES**  
Worksheet

<b>1</b> Estimated federal adjusted gross income .....	<b>1</b>	
<b>2</b> Estimated federal itemized deductions or amount from Worksheet A .....	<b>2</b>	
<b>3</b> State and local income taxes .....	<b>3</b>	
<b>4</b> Nebraska itemized deductions (line 2 minus line 3) .....	<b>4</b>	
<b>5</b> Standard deduction (enter amount to be allowed federally or amount from Worksheet B) .....	<b>5</b>	
<b>6</b> Enter the greater of line 4 or line 5 .....	<b>6</b>	
<b>7</b> Estimated Nebraska income before adjustments (line 1 minus line 6) .....	<b>7</b>	
<b>8</b> Estimated Nebraska adjustments <b>increasing</b> federal AGI (non-Nebraska state and municipal bond interest) .....	<b>8</b>	
<b>9</b> Estimated Nebraska adjustments <b>decreasing</b> federal AGI (including federal bond interest) .....	<b>9</b>	
<b>10</b> Estimated Nebraska taxable income (line 7 plus line 8, minus line 9) .....	<b>10</b>	
<b>11</b> Estimated Nebraska income tax on line 10 amount (see 1998 Nebraska Estimated Tax Rate Schedule on back of this booklet. If AGI above \$124,500 (\$62,250 if married filing separate), enter amount from line 3 of Worksheet C) .....	<b>11</b>	
<b>12</b> Estimated Nebraska minimum or other taxes (total of taxes from Federal Forms 6251, 4972, and 5329; multiplied by .296) .....	<b>12</b>	
<b>13</b> Total estimated Nebraska tax (total of lines 11 and 12) .....	<b>13</b>	
<b>14</b> Estimated Nebraska income tax withheld and other credits including: personal exemption credit (see credit table); tax paid to another state (residents only); credit for child and dependent care expenses, and credit for the elderly or the disabled (residents and partial-year residents); and for all taxpayers — Form 4136N credit, CDAA credit, and Form 3800N credit .....	<b>14</b>	
<b>15</b> Nebraska estimated income tax (line 13 minus line 14) .....	<b>15</b>	
<b>16</b> COMPUTATION OF INSTALLMENTS:  If the <b>original</b> payment is due to be filed on: <ul style="list-style-type: none"><li>• April 15, 1998, enter 1/4 of line 15 here and on line 2 of Payment Voucher Number 1.</li><li>• June 15, 1998, enter 1/2 of line 15 here and on line 2 of Payment Voucher Number 2.</li><li>• September 15, 1998, enter 3/4 of line 15 here and on line 2 of Payment Voucher Number 3.</li><li>• January 15, 1999, enter amount on line 15 here and on line 2 of Payment Voucher Number 4.</li></ul>	<b>16</b>	

**KEEP FOR YOUR RECORDS — DO NOT FILE AMENDED COMPUTATION SCHEDULE ON REVERSE SIDE**

## AMENDED COMPUTATION SCHEDULE

• Use if your estimated tax changes during the year

<b>1</b> Amended estimated tax (enter here and on line 1 of the payment voucher) .....	<b>1</b>	
<b>2</b> Amount of 1997 overpayment elected for credit to 1998 estimated tax and applied to date .....	<b>2</b>	
<b>3</b> Estimated tax payments made to date .....	<b>3</b>	
<b>4</b> Line 2 plus line 3 .....	<b>4</b>	
<b>5</b> Unpaid balance (line 1 minus line 4) .....	<b>5</b>	
<b>6</b> Amount to be paid (line 5 divided by number of remaining payments). Enter here and on line 2 of the payment voucher .....	<b>6</b>	

## Record of Estimated Tax Payments

Payment Number	Installment Date	(A) Date Filed	(B) Amount Paid (Line 4 of Payment Voucher)	(C) 1997 Overpayment (Line 3 of Payment Voucher)	(D) Total Amount Paid and Credited (Col. B plus Col. C)
1	April				
2	June				
3	September				
4	January				
CLAIM THIS AMOUNT ON YOUR 1998 NEBRASKA INDIVIDUAL INCOME TAX RETURN, FORM 1040N. ► TOTAL					

**NOTE:** If you are not required to make an estimated tax payment on the first installment date, you may still have to make a payment at a later date. See instruction entitled, "Changes in Estimated Tax."

# 1998 Nebraska Estimated Tax Rate Schedule

USE ONLY FOR 1998 ESTIMATED TAX.

DO NOT USE THESE NEBRASKA ESTIMATED TAX RATE SCHEDULES TO COMPUTE ANY TAX RETURNS.

Subtract \$88 from the table calculation for each federal personal exemption allowed if your federal AGI is less than \$104,000 (married) or \$62,000 (single). See 1998 personal exemption credit chart.

Single Taxpayer			Head of Household		
<b>If line 10, 1040N-ES Worksheet is:</b> <b>The Nebraska estimated tax is:</b> <b>over —                   but not over</b>			<b>If line 10, 1040N-ES Worksheet is:</b> <b>The Nebraska estimated tax is:</b> <b>over —                   but not over</b>		
\$ 0	\$ 2,400	2.51% of the income	\$ 0	\$ 3,800	2.51% of the income
\$ 2,400	17,000	\$ 60.24 + 3.49% of the excess over \$2,400	\$ 3,800	24,000	\$ 95.38 + 3.49% of the excess over \$3,800
\$ 17,000	26,500	\$ 569.78 + 5.01% of the excess over \$17,000	\$ 24,000	35,000	\$ 800.36 + 5.01% of the excess over \$24,000
\$ 26,500	—	\$ 1,045.73 + 6.68% of the excess over \$26,500*	\$ 35,000	—	\$ 1,351.46 + 6.68% of the excess over \$35,000*
\$88 personal exemption credit is phased out beginning above \$62,000 AGI			\$88 personal exemption credit is phased out beginning above \$87,000 AGI		
Married Taxpayers Filing Joint Returns and Surviving Spouses			Married Individuals Filing Separate Returns		
<b>If line 10, 1040N-ES Worksheet is:</b> <b>The Nebraska estimated tax is:</b> <b>over —                   but not over</b>			<b>If line 10, 1040N-ES Worksheet is:</b> <b>The Nebraska estimated tax is:</b> <b>over —                   but not over</b>		
\$ 0	\$ 4,000	2.51% of the income	\$ 0	\$ 2,000	2.51% of the income
\$ 4,000	30,000	\$ 100.40 + 3.49% of the excess over \$4,000	\$ 2,000	15,000	\$ 50.20 + 3.49% of the excess over \$2,000
\$ 30,000	46,750	\$ 1,007.80 + 5.01% of the excess over \$30,000	\$ 15,000	23,375	\$ 503.90 + 5.01% of the excess over \$15,000
\$ 46,750	—	\$ 1,846.98 + 6.68% of the excess over \$46,750*	\$ 23,375	—	\$ 923.49 + 6.68% of the excess over \$23,375*
\$88 personal exemption credit is phased out beginning above \$104,000 AGI			\$88 personal exemption credit is phased out beginning above \$52,000 AGI		

\* If adjusted gross income is \$124,500 or more (\$62,250 if married filing separate), Nebraska allowed deductions are reduced and marginal tax rates are phased out. (See Worksheets A, B, and C.)